

Message Text

LIMITED OFFICIAL USE

PAGE 01 TAIPEI 05021 010919Z
ACTION L-03

INFO OCT-01 EA-10 ISO-00 CAB-02 CIAE-00 COME-00
DODE-00 DOTE-00 EB-08 INR-10 NSAE-00 FAA-00
TRSE-00 OMB-01 CTME-00 CG-00 FMC-01 /036 W
-----030585 010920Z /21

P 010918Z AUG 78
FM AMEMBASSY TAIPEI
TO SECSTATE WASHDC PRIORITY 8385

LIMITED OFFICIAL USE TAIPEI 05021

E.O. 11652: N/A
TAGS: ETRN, TW
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. INSTRUMENTS OF FOREIGN COMMERCE IN THE REPUBLIC OF CHINA (ROC) ARE NORMALLY SUBJECT ONLY TO INCOME AND REVENUE TAXES ON PROFITS AND REVENUE GENERATED WITHIN THE ROC. AN AGREEMENT BETWEEN THE U.S. AND THE ROC EXEMPTS U.S. SHIPS AND AIRCRAFT FROM ROC INCOME TAXES, ON A RECIPROCAL BASIS. THE ROC IMPOSES A STAMP TAX ON CONTRACTS AND OTHER DOCUMENTS EXECUTED WITHIN THE ROC, WHETHER THE PARTIES ARE FOREIGN OR DOMESTIC.

2. THERE ARE NO PROPERTY OR OTHER TAXES ON THE "INSTRUMENTS" OF COMMERCE, I.E., THE PLANES, CONTAINERS, AND VESSELS, PER SE. BUNKER OIL AND OTHER SUPPLIES STORED IN THE ROC BY FOREIGN CARRIERS FOR THEIR OWN USE ARE NOT SUBJECT TO TAXATION.

3. ACCORDING TO OFFICIALS IN THE TAXATION ADMINISTRATION OFFICE OF THE ROC'S MINISTRY OF FINANCE, THERE ARE NO PROVISIONS IN ROC LAW FOR RETALIATION IN THE EVENT ROC
LIMITED OFFICIAL USE

LIMITED OFFICIAL USE

PAGE 02 TAIPEI 05021 010919Z

CARRIERS ARE TAXED BY FOREIGN COUNTRIES IN THE MANNER DESCRIBED IN REFTEL (PARA 1). HOWEVER, THESE OFFICIALS WOULD NOT RULE OUT THE POSSIBILITY OF RETALIATION IN SUCH A SITUATION. UNGER

LIMITED OFFICIAL USE

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INSTRUMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 01 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978TAIPEI05021
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780314-0325
Format: TEL
From: TAIPEI
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t197808110/aaaadoql.tel
Line Count: 59
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 4b0f6b59-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 191803
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1572237
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE
TAGS: ETRN, TW
To: STATE
Type: TE
vdkgvwkey: odhc://SAS/SAS.dbo.SAS_Docs/4b0f6b59-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014